



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, OCTOBER-DECEMBER 1965

U.S. DEPARTMENT OF COMMERCE
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Taxes collected by State and local governments in the United States totaled \$53.9 billion during the calendar year 1965. This reflects an increase of \$4.1 billion or 8.2 percent from a year earlier. State taxes amounted to \$27.5 billion, or 9.7 percent more than in 1964. The yield of locally imposed taxes rose 6.6 percent, to \$26.4 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) calendar year		Per- cent in- crease
	1965	1964	
Total.....	53,912	49,837	8.2
Property.....	23,876	22,350	6.8
Other than property.....	30,036	27,487	9.3
General sales and gross receipts.....	8,588	7,612	12.8
Motor fuel sales.....	4,504	4,228	6.5
Individual income.....	4,417	3,978	11.0
Motor vehicle and operators' licenses..	2,145	2,067	3.8
Corporation net income	1,902	1,775	7.2
All other.....	8,480	7,827	8.3

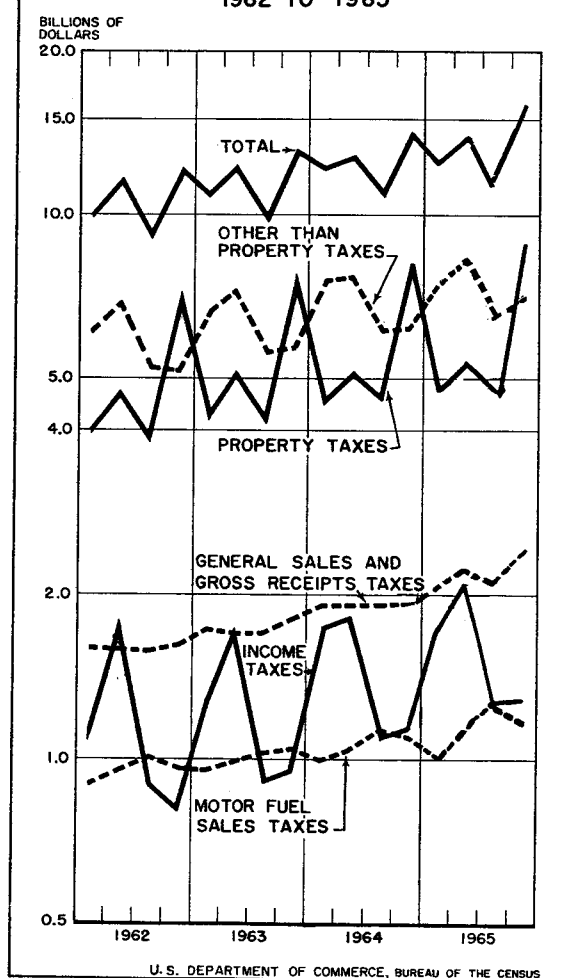
During the fourth quarter of calendar 1965, collections of State and local taxes amounted to \$15.8 billion. As compared with the corresponding quarter of 1964, this indicates a rise of \$1.5 billion, or 10.2 percent, with State tax revenue up 14.6 percent and local taxes up 7.3 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1962.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing

tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

TRENDS IN QUARTERLY COLLECTIONS OF
STATE AND LOCAL TAXES, TOTAL AND
SELECTED TYPES:
1962 TO 1965



A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963).

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas ("SMSA's"), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, and Nebraska; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Florida, Kansas, Louisiana, Maryland, Minnesota, New Mexico, Texas, Utah, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1965 and Compendium of State Government Finances in 1964. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1963-64.

each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (58 percent in fiscal 1963-64) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1 1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FOURTH QUARTER OF 1965 AND PRIOR PERIODS

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators licenses	All other
QUARTERS										
1965:										
4th quarter.....	15,767	6,355	9,412	8,802	2,342	1,160	981	278	294	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,737
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
December 1965.....	53,912	27,545	26,367	23,876	8,588	4,504	4,417	1,902	2,145	8,480
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664
June 1964.....	47,772	24,119	23,653	21,349	7,327	4,091	3,718	1,684	2,024	7,579
March 1964.....	47,180	23,678	23,502	21,228	7,100	4,047	3,627	1,689	2,015	7,474
December 1963.....	45,852	22,733	23,119	20,904	6,892	4,004	3,392	1,442	1,914	7,304
September 1963.....	44,836	22,285	22,551	20,421	6,672	3,902	3,264	1,415	1,915	7,247

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1963-64 and earlier years. See text discussion of "Sources of Data, and Limitations."

QUARTERLY TAX REPORTS

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 1965 AND 1964

(Dollar amounts in millions)

Area	Area population, 1964 ¹	Collections, calendar year			Area	Area population, 1964 ¹	Collections, calendar year		
		1965	1964	Percent change			1965	1964	Percent change
ALABAMA									
Jefferson County.....	*634,864	31.7	30.4	4.3	(See also Kentucky and Ohio)				
Mobile County.....	*314,301	14.1	13.8	2.2	Indianapolis SMSA.....	971,000	³ 148.2	133.4	11.1
ARIZONA									
Maricopa County.....	*663,510	101.6	89.4	13.6	Hamilton County.....	44,000	(NA)	5.0	(NA)
Pima County.....	*265,660	42.4	41.3	2.7	Hancock County.....	30,000	(NA)	1.1	(NA)
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,041,000	202.0	161.3	25.2	Hendricks County.....	46,000	4.6	3.6	27.8
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,674,000	1,293.2	1,139.6	13.5	Johnson County.....	50,000	5.2	4.1	26.8
San Bernardino-Riverside-Ontario SMSA.....	992,000	173.8	153.4	13.3	Marion County.....	730,000	125.5	112.9	11.2
Riverside County.....	383,000	70.7	62.3	13.5	Morgan County.....	36,000	(NA)	3.3	(NA)
San Bernardino County.....	609,000	103.1	91.1	13.2	Shelby County.....	35,000	3.4	3.4	-
San Diego SMSA (San Diego County)...	1,131,000	161.8	149.5	8.2	Lake County.....	*513,269	111.8	105.0	6.5
San Francisco-Oakland SMSA.....	2,894,000	593.7	548.4	8.3	IOWA				
Alameda County.....	1,009,000	182.7	180.2	1.4	Polk County.....	*266,315	50.8	49.9	1.8
Contra Costa County.....	478,000	112.0	99.4	12.7	KANSAS (See also Missouri)				
Marin County.....	177,000	38.9	34.2	13.7	Sedgwick County.....	*343,231	59.0	53.5	10.3
San Francisco City.....	731,000	154.5	140.7	9.8	KENTUCKY (See also Ohio)				
San Mateo County.....	498,000	105.6	93.9	12.5	Louisville, Ky.-Ind. SMSA.....	770,000	³ 63.7	61.6	3.4
Other counties:					Jefferson County, Ky.....	651,000	53.9	52.2	3.3
Fresno.....	*365,945	68.6	64.6	6.2	Clark County, Ind.....	67,000	(NA)	4.3	(NA)
Kern.....	*291,984	66.7	62.1	7.4	Floyd County, Ind.....	53,000	5.5	5.1	7.8
Sacramento.....	*502,778	98.6	89.5	10.2	LOUISIANA				
Santa Clara.....	*642,315	172.8	167.9	2.9	New Orleans SMSA.....	1,001,000	61.2	56.9	7.6
COLORADO									
Denver SMSA.....	1,082,000	164.1	146.2	12.2	Jefferson Parish.....	262,000	18.1	14.2	27.5
Adams County.....	155,000	19.2	18.0	6.7	New Orleans City.....	648,000	35.5	35.8	-0.8
Arapahoe County.....	140,000	27.8	19.2	44.8	St. Bernard Parish.....	42,000	5.1	4.7	8.5
Boulder County.....	99,000	14.8	13.3	11.3	St. Tammany Parish.....	49,000	2.5	2.2	13.6
Denver City.....	495,000	78.4	72.3	8.4	MARYLAND (See also District of Columbia)				
Jefferson County.....	193,000	23.9	23.4	2.1	Baltimore SMSA.....	1,829,000	239.4	243.9	4-1.8
CONNECTICUT									
Fairfield County.....	*653,589	132.4	124.5	6.3	Anne Arundel County.....	239,000	21.4	19.0	412.6
Hartford County.....	*689,555	136.2	127.1	7.2	Baltimore City.....	942,000	134.6	125.5	7.3
New Haven County.....	*660,315	109.7	104.7	4.8	Baltimore County.....	541,000	73.1	87.9	4-16.8
DELAWARE									
New Castle County.....	*307,446	24.3	21.8	11.5	Carroll County.....	59,000	4.7	5.6	4-16.1
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,323,000	299.5	264.9	13.1	Howard County.....	47,000	5.6	5.9	4-5.1
Washington City, D.C.....	795,000	85.1	77.7	9.5	MASSACHUSETTS				
Montgomery County, Md.....	411,000	72.6	68.8	5.5	Boston ²	3,177,000	644.1	583.0	10.5
Prince Georges County, Md.....	482,000	55.0	45.3	21.4	Essex County.....	601,000	101.2	95.5	6.0
Alexandria City, Va.....	104,000	14.1	11.6	21.6	Middlesex County.....	1,291,000	245.2	220.9	11.0
Arlington County, Va.....	178,000	24.2	22.0	10.0	Norfolk County.....	554,000	106.4	101.5	4.8
Fairfax City, Va.....	(²)	2.7	2.0	35.0	Suffolk County.....	732,000	191.3	165.1	15.9
Fairfax County, Va.....	² 353,000	44.2	36.1	22.4	Other counties:				
Falls Church City, Va.....	(²)	1.6	1.4	14.3	Bristol.....	*398,488	54.0	53.2	1.5
FLORIDA									
Miami SMSA (Dade County).....	1,051,000	156.9	137.1	14.4	Hamden.....	*429,353	71.3	68.6	3.9
Tampa-St. Petersburg SMSA.....	860,000	91.6	91.3	0.3	Worcester.....	*583,228	86.3	86.4	-0.1
Hillsborough County.....	438,000	41.9	37.6	11.4	MICHIGAN				
Pinellas County.....	422,000	49.7	53.7	-7.4	Detroit SMSA.....	3,914,000	588.3	549.7	7.0
Other counties:					Macomb County.....	495,000	61.4	57.3	7.2
Broward.....	*333,946	48.9	42.8	14.3	Oakland County.....	750,000	106.2	96.3	10.3
Duval.....	*455,411	46.7	33.1	41.1	Wayne County.....	2,670,000	420.7	396.1	6.2
Orange.....	*263,540	24.1	26.0	-7.3	Other counties:				
GEORGIA									
Atlanta SMSA.....	1,161,000	117.2	102.1	14.8	Genesee.....	*374,313	46.6	44.9	3.8
Clayton County.....	63,000	4.4	3.7	18.9	Kent.....	*363,187	44.1	37.9	16.4
Cobb County.....	143,000	10.8	6.8	58.8	MINNESOTA				
De Kalb County.....	305,000	28.3	23.1	22.5	Minneapolis-St. Paul SMSA.....	1,578,000	³ 304.1	279.7	8.7
Fulton County.....	600,000	70.9	66.5	6.6	Anoka County.....	117,000	(NA)	13.9	(NA)
Gwinnett County.....	50,000	2.8	2.0	40.0	Dakota County.....	97,000	17.4	14.9	16.8
HAWAII									
Honolulu City.....	*500,409	41.8	31.8	31.4	Hennepin County.....	874,000	180.9	167.4	8.1
ILLINOIS (See also Missouri)									
Chicago SMSA.....	6,591,000	1,047.3	990.8	5.7	Ramsey County.....	427,000	81.5	74.1	10.0
Cook County.....	5,355,000	843.8	812.8	3.8	Washington County.....	63,000	10.4	9.4	10.6
Du Page County.....	369,000	69.3	58.4	18.7	MISSOURI				
Kane County.....	234,000	31.6	29.3	7.8	Kansas City, Mo.-Kans. SMSA.....	1,161,000	³ 139.3	131.3	6.1
Lake County.....	322,000	51.9	48.2	7.7	Cass County, Mo.....	37,000	(NA)	1.1	(NA)
McHenry County.....	92,000	15.1	11.9	26.9	Clay County, Mo.....	96,000	12.0	10.8	11.1
Will County.....	217,000	35.6	30.2	17.9	Jackson County, Mo.....	633,000	69.4	69.4	-
See footnotes at end of table.					Platte County, Mo.....	26,000	3.1	2.5	24.0
					Johnson County, Kans.....	181,000	26.0	23.4	11.1
					Wyandotte County, Kans.....	187,000	27.7	24.1	14.9
					St. Louis, Mo.-Ill. SMSA.....	2,203,000	270.4	³ 259.9	4.0
					Franklin County, Mo.....	49,000	3.7	4.1	-9.8
					Jefferson County, Mo.....	78,000	7.0	4.3	62.8
					St. Charles County, Mo.....	69,000	5.9	4.6	28.3
					St. Louis City, Mo.....	700,000	74.4	77.5	-4.0
					St. Louis County, Mo.....	806,000	114.3	106.5	7.3
					Madison County, Ill.....	239,000	29.1	32.9	-11.6
					St. Clair County, Ill.....	263,000	36.0	(NA)	(NA)

QUARTERLY TAX REPORTS

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Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 1965 AND 1964--Continued

(Dollar amounts in millions)

Area	Area population, 1964 ¹	Collections, calendar year			Area	Area population, 1964 ¹	Collections, calendar year		
		1965	1964	Percent change			1965	1964	Percent change
NEBRASKA									
Douglas County.....	*343,490	60.8	56.4	7.8					
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,802,000	387.2	366.5	5.6					
Essex County.....	960,000	215.9	210.1	2.8					
Morris County.....	305,000	64.9	59.5	9.1					
Union County.....	537,000	106.4	96.9	9.8					
Peterson-Clifton-Passaic SMSA.....	1,269,000	235.2	220.0	6.9					
Bergen County.....	840,000	160.2	151.4	5.8					
Passaic County.....	429,000	75.0	68.6	9.3					
Other counties:									
Hudson.....	*610,734	123.8	112.9	9.7					
Mercer.....	*266,392	51.3	48.3	6.2					
Middlesex.....	*433,856	88.7	83.2	6.6					
Morristown.....	*334,401	69.6	62.7	11.0					
NEW MEXICO									
Bernalillo County.....	*262,199	24.9	17.8	39.9					
NEW YORK									
Buffalo SMSA.....	1,319,000	192.9	190.3	1.4					
Erie County.....	1,083,000	157.9	153.7	2.7					
Niagara County.....	236,000	35.0	36.6	-4.4					
New York SMSA.....	11,260,000	2,160.9	1,995.2	8.3					
Nassau County.....	1,383,000	369.9	338.7	9.2					
New York City.....	7,989,000	1,373.0	1,283.4	7.0					
Rockland County.....	173,000	31.9	27.5	16.0					
Suffolk County.....	868,000	181.9	152.4	19.4					
Westchester County.....	847,000	204.2	193.2	5.7					
Rochester SMSA.....	786,000	113.5	106.5	6.6					
Livingston County.....	48,000	6.7	6.0	11.7					
Monroe County.....	628,000	93.8	87.6	7.1					
Orleans County.....	37,000	3.8	3.6	5.6					
Wayne County.....	74,000	9.2	9.3	-1.1					
Other counties:									
Albany.....	*272,926	37.6	41.6	-9.6					
Oneida.....	*264,401	33.0	33.8	-2.4					
Onondaga.....	*423,028	60.7	58.4	3.9					
NORTH CAROLINA									
Mecklenburg County.....	*272,111	33.4	31.6	5.7					
OHIO									
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,313,000	*159.4	148.0	7.7					
Clermont County, Ohio.....	89,000	7.8	7.3	6.8					
Hamilton County, Ohio.....	888,000	130.7	119.8	9.1					
Warren County, Ohio.....	75,000	5.6	5.3	5.7					
Boone County, Ky.....	25,000	0.9	1.2	-25.0					
Campbell County, Ky.....	87,000	4.3	5.0	-14.0					
Kenton County, Ky.....	120,000	7.0	6.6	6.1					
Dearborn County, Ind.....	29,000	(NA)	2.8	(NA)					
Cleveland SMSA.....	1,958,000	331.1	310.0	6.8					
Cuyahoga County.....	1,665,000	290.2	272.6	6.5					
Geauga County.....	55,000	6.7	6.1	9.8					
Lake County.....	169,000	26.5	24.9	6.4					
Medina County.....	69,000	7.7	6.4	20.3					
Columbus SMSA.....	822,000	*86.0	81.1	6.0					
Delaware County.....	38,000	3.8	3.7	2.7					
Franklin County.....	746,000	78.7	73.9	6.5					
Pickaway County.....	38,000	(NA)	3.5	(NA)					
Dayton SMSA.....	763,000	*98.3	88.4	11.2					
Greene County.....	105,000	10.0	8.4	19.0					
Miami County.....	76,000	(NA)	7.4	(NA)					
Montgomery County.....	549,000	76.9	69.7	10.3					
Preble County.....	33,000	2.8	2.9	-3.4					
Other counties:									
Lucas.....	*456,931	58.7	57.1	2.8					
Mahoning.....	*300,480	37.2	35.2	5.7					
Stark.....	*340,345	36.8	35.8	2.8					
Summit.....	*513,569	74.2	71.4	3.9					
OKLAHOMA									
Oklahoma County.....	*439,506	38.2	34.9	9.5					
Tulsa County.....	*346,038	34.6	36.2	-4.4					
OREGON									
Portland, Oreg.-Wash. SMSA.....	876,000	133.2	125.6	6.1					
Clackamas County, Oreg.....	132,000	19.5	17.3	12.7					
Multnomah County, Oreg.....	527,000	89.7	85.6	4.8					
Washington County, Oreg.....	113,000	16.4	14.7	11.6					
Clark County, Wash.....	103,000	7.6	8.0	-5.0					
PENNSYLVANIA									
Philadelphia, Pa.-N.J. SMSA.....	4,617,000	470.0	465.3	1.0					
Bucks County, Pa.....	336,000	33.6	34.1	-1.5					
Chester County, Pa.....	240,000	24.2	21.0	15.2					
Delaware County, Pa.....	585,000	64.7	64.3	0.6					
Montgomery County, Pa.....	570,000	56.3	62.7	-10.2					
Philadelphia City, Pa.....	2,047,000	180.6	177.7	1.6					
Burlington County, N.J.....	271,000	32.1	30.8	4.2					
Camden County, N.J.....	422,000	57.7	55.5	4.0					
Gloucester County, N.J.....	148,000	20.8	19.2	8.3					
Pittsburgh SMSA.....	2,368,000	214.4	217.7	-1.5					
Allegheny County.....	1,597,000	167.9	165.1	1.7					
Beaver County.....	202,000	16.0	17.7	-9.6					
Washington County.....	212,000	13.0	13.5	-3.7					
Westmoreland County.....	357,000	17.5	21.4	-18.2					
Other counties:									
Berk.....	*275,414	23.2	23.8	-2.5					
Erie.....	*250,682	30.7	24.2	26.9					
Lancaster.....	*278,359	18.9	18.7	1.1					
Luzerne.....	*346,972	20.0	19.9	0.5					
RHODE ISLAND									
Providence-Pawtucket-Warwick.....	735,000	92.7	88.7	4.5					
Bristol County.....	41,000	5.3	4.9	8.2					
Kent County.....	125,000	13.3	12.2	9.0					
Providence County.....	569,000	74.1	71.6	3.5					
TENNESSEE									
Knox County.....	*250,523	21.1	22.0	-4.1					
Nashville-Davidson.....	*399,743	38.3	32.3	18.6					
Shelby County.....	*627,019	52.4	54.6	-4.0					
TEXAS									
Dallas SMSA.....	1,256,000	150.5	132.3	13.8					
Collin County.....	47,000	3.0	2.5	20.0					
Dallas County.....	1,106,000	140.8	125.2	12.5					
Denton County.....	58,000	4.2	2.4	75.0					
Ellis County.....	45,000	2.5	2.2	13.6					
Houston SMSA (Harris County only).....	1,448,000	177.0	167.2	5.9					
San Antonio SMSA.....	787,000	50.1	47.2	6.1					
Bexar County.....	755,000	48.9	46.1	6.1					
Guadalupe County.....	32,000	1.2	1.1	9.1					
Other counties:									
El Paso.....	*314,070	24.8	24.6	0.8					
Tarrant.....	*538,495	58.6	53.9	8.7					
UTAH									
Salt Lake County.....	*383,035	60.6	54.1	12.0					
VIRGINIA									
(See also District of Columbia)									
Norfolk City.....	*304,869	18.7	17.8	5.1					
WASHINGTON									
(See also Oregon)									
Seattle-Everett SMSA.....	1,178,000	127.1	119.0	6.8					
King County.....	980,000	111.9	105.1	6.5					
Snohomish County.....	198,000	15.2	13.9	9.4					
Other counties:									
Pierce.....	*321,590	26.8	23.3	15.0					
Spokane.....	*278,333	22.2	21.4	3.7					
WEST VIRGINIA									
Kanawha County.....	*252,925	14.6	14.0	4.3					
WISCONSIN									
Milwaukee SMSA.....	1,262,000	*231.3	209.4	10.5					
Milwaukee County.....	1,037,000	199.8	179.8	11.1					
Ozaukee County.....	41,000	6.4	5.8	10.3					
Waukesha County.....	184,000	(NA)	23.8	(NA)					

NA Not available. ¹Population data are estimates as of July 1, 1964, for those areas shown in the Census Bureau report, Series P-25, No. 330 (issued March 1966). For other areas listed, the population data shown here are as of April 1, 1960 from the 1960 Census of Population, and are marked with an asterisk (*). ²Population shown for Fairfax County includes data for Fairfax City and Falls Church City. ³Total includes amounts estimated for those areas not reporting. ⁴Data are strongly affected by change in collection calendar. ⁵Massachusetts State Economic Area "C." ⁶Rhode Island State Economic Area "A;" population figures, based on a special census, as of October 1, 1965.

QUARTERLY TAX REPORTS

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1965
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	4th quarter, 1965 (thousand dollars)	12-month periods			4th quarter, 1965 (thousand dollars)	12-month periods		
		Year ended Dec. 1965 (thousand dollars)	Percent change from--			Year ended Dec. 1965 (thousand dollars)	Percent change from--	
			Year ended Sept. 1965	Year ended Dec. 1964			Year ended Sept. 1965	Year ended Dec. 1964
Alabama.....	40,903	157,745	1.7	8.9	22,918	89,538	1.6	5.7
Alaska.....	-	-	-	-	1,980	6,271	5.5	4.6
Arizona.....	24,147	92,184	3.2	5.3	11,356	42,560	4.6	8.8
Arkansas.....	20,736	80,436	2.7	7.9	15,415	54,006	5.8	10.4
California.....	306,692	1,058,629	7.2	14.9	141,566	546,735	1.6	10.8
Colorado.....	26,484	83,062	15.4	35.2	14,278	49,872	6.3	11.1
Connecticut.....	31,539	123,043	2.5	10.9	15,075	58,759	1.4	4.0
Delaware.....	-	-	-	-	3,791	(NA)	(NA)	(NA)
District of Columbia ¹	10,615	41,584	2.7	5.4	3,384	13,288	0.1	3.2
Florida.....	57,527	265,845	1.1	9.2	38,564	161,478	1.4	6.6
Georgia.....	56,129	217,455	(NA)	(NA)	27,613	110,537	(NA)	(NA)
Hawaii.....	22,417	78,038	6.0	6.3	2,924	11,491	2.0	6.4
Idaho.....	² 12,668	(²)	(²)	(²)	4,913	18,159	1.6	4.9
Illinois.....	160,088	644,812	1.8	10.6	45,938	175,166	1.6	5.8
Indiana.....	67,880	304,874	2.0	17.5	30,851	120,944	1.3	4.4
Iowa.....	26,006	98,788	3.2	9.0	23,635	73,480	6.6	11.2
Kansas.....	27,908	102,180	6.1	16.4	12,295	48,732	1.3	4.3
Kentucky.....	29,673	120,218	0.7	5.6	20,764	78,486	1.3	5.2
Louisiana.....	35,206	130,307	5.7	17.4	20,511	80,501	1.4	6.8
Maine.....	13,059	50,015	3.2	14.0	6,648	27,077	0.4	3.6
Maryland.....	30,022	118,479	2.0	7.3	21,315	83,479	1.9	19.2
Massachusetts.....	-	-	-	-	28,476	101,906	5.3	15.0
Michigan.....	157,383	623,327	3.3	12.5	47,294	184,085	1.6	6.3
Minnesota.....	-	-	-	-	20,392	81,599	5.0	9.3
Mississippi.....	30,550	113,727	2.3	15.9	14,292	55,379	0.6	0.9
Missouri.....	59,435	227,584	1.7	9.5	23,140	89,795	-0.8	8.0
Montana.....	-	-	-	-	5,225	20,470	1.0	(NA)
Nebraska.....	-	-	-	-	11,876	46,863	6.0	12.3
Nevada.....	5,939	23,594	-2.3	(NA)	4,123	13,296	6.0	(NA)
New Hampshire.....	-	-	-	-	4,588	16,302	1.6	2.3
New Jersey.....	-	-	-	-	35,756	142,768	1.3	4.5
New Mexico.....	16,756	64,743	2.4	4.7	37,592	30,093	1.9	6.1
New York.....	⁴ 137,518	(⁴)	(⁴)	(⁴)	57,357	259,969	-0.7	3.7
North Carolina.....	48,110	177,505	3.1	9.6	32,506	127,461	1.8	4.7
North Dakota.....	5,845	22,962	-3.6	0.9	4,284	14,278	-1.8	-7.0
Ohio.....	93,132	339,309	3.3	9.4	65,034	252,234	0.6	4.1
Oklahoma.....	18,238	71,119	1.9	4.8	18,261	72,309	1.6	6.5
Oregon.....	-	-	-	-	12,134	47,317	1.2	2.2
Pennsylvania.....	143,750	575,310	2.6	10.0	65,534	258,658	1.1	1.8
Rhode Island.....	11,074	41,334	5.9	24.7	4,953	19,595	-0.7	1.2
South Carolina.....	25,925	99,105	3.6	11.9	16,066	63,963	1.7	6.6
South Dakota.....	7,724	21,177	15.8	15.3	4,972	17,362	0.2	23.7
Tennessee.....	44,671	169,717	2.9	10.6	25,604	97,496	1.7	4.7
Texas.....	60,849	226,873	2.1	8.1	58,575	233,564	1.3	8.6
Utah.....	13,727	52,108	0.6	2.8	6,238	24,806	1.3	4.1
Vermont.....	-	-	-	-	2,951	10,095	0.7	1.9
Virginia.....	-	-	-	-	31,219	115,074	3.2	9.4
Washington.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Virginia.....	29,584	115,736	1.2	6.9	13,076	39,775	-2.3	-3.1
Wisconsin.....	23,143	85,385	2.7	6.1	22,169	87,625	1.4	5.1
Wyoming.....	4,350	15,002	6.0	13.3	3,367	11,692	5.8	26.5

See footnotes at end of table.

QUARTERLY TAX REPORTS

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Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1965
AND PRIOR PERIODS--Continued

State	Individual income				Motor vehicle and operators' license			
	4th quarter, 1965 (thousand dollars)	12-month periods			4th quarter, 1965 (thousand dollars)	12-month periods		
		Year ended Dec. 1965 (thousand dollars)	Percent change from--			Year ended Dec. 1965 (thousand dollars)	Percent change from--	
			Year ended Sept. 1965	Year ended Dec. 1964			Year ended Sept. 1965	Year ended Dec. 1964
Alabama.....	514,482	70,159	3.5	29.8	4,689	6,795	3.1	-16.7
Alaska.....	4,835	17,497	3.0	18.8	317	3,975	0.3	12.7
Arizona.....	3,738	15,282	7.9	1.5	2,251	15,694	-1.2	32.0
Arkansas.....	3,272	18,806	4.8	17.4	977	22,815	1.4	17.7
California.....	11,928	414,411	0.5	14.3	10,498	172,717	-1.3	8.3
Colorado.....	17,204	64,022	3.1	17.7	3,044	20,677	0.3	1.7
Connecticut.....	-	-	-	-	6,194	27,324	1.4	5.1
Delaware.....	15,859	(NA)	(NA)	(NA)	1,887	(NA)	(NA)	(NA)
District of Columbia ¹	8,702	38,690	3.3	15.2	405	7,859	-2.1	0.3
Florida.....	-	-	-	-	6,880	99,424	3.0	17.2
Georgia.....	16,684	74,487	(NA)	(NA)	2,935	26,283	(NA)	(NA)
Hawaii.....	10,243	36,137	2.6	-1.3	-	-	-	-
Idaho.....	4,650	29,037	-0.8	6.8	2,042	13,046	3.7	13.8
Illinois.....	-	-	-	-	30,577	139,157	5.8	15.5
Indiana.....	32,479	119,075	3.7	-3.4	2,121	47,466	0.5	5.8
Iowa.....	11,520	61,541	6.5	27.4	9,273	65,799	11.9	15.6
Kansas.....	1,284	33,391	0.9	15.6	3,227	29,344	1.6	3.5
Kentucky.....	16,903	62,498	3.8	19.4	747	16,104	(6)	6.7
Louisiana.....	5,550	(NA)	(NA)	(NA)	3,268	15,952	12.9	-15.8
Maine.....	-	-	-	-	1,594	9,333	3.5	-21.2
Maryland.....	39,283	149,122	2.5	11.6	1,362	33,673	-0.1	3.8
Massachusetts.....	62,866	216,823	3.6	-1.9	19,577	35,444	15.1	23.8
Michigan.....	-	-	-	-	11,383	80,231	-2.4	-9.2
Minnesota.....	54,082	200,476	3.5	37.5	10,358	49,677	-1.3	-4.9
Mississippi.....	1,349	9,066	0.3	8.0	7,112	11,528	3.5	17.4
Missouri.....	516,366	99,540	1.7	24.0	11,556	51,154	11.5	11.5
Montana.....	4,711	18,233	-2.3	(NA)	836	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	2,626	9,623	26.1	30.1
Nevada.....	-	-	-	-	912	6,209	4.0	(NA)
New Hampshire.....	34	2,136	-0.6	11.7	604	8,390	0.6	0.8
New Jersey.....	2,556	(NA)	(NA)	(NA)	16,258	91,833	0.9	5.4
New Mexico.....	53,393	16,600	5.7	23.7	2,080	15,231	0.9	0.8
New York.....	321,435	1,289,652	4.9	7.0	11,401	159,788	-11.9	-2.5
North Carolina.....	34,759	146,874	3.9	19.0	2,156	40,834	0.6	6.4
North Dakota.....	1,003	10,822	1.3	16.9	533	11,997	0.9	13.2
Ohio.....	-	-	-	-	11,775	121,536	1.7	12.0
Oklahoma.....	5,064	26,634	0.5	13.1	5,429	49,148	1.7	7.7
Oregon.....	34,579	139,904	4.3	2.3	8,653	36,557	3.9	8.4
Pennsylvania.....	-	-	-	-	4,913	105,909	-5.0	8.6
Rhode Island.....	-	-	-	-	1,155	11,125	3.0	2.7
South Carolina.....	12,203	48,189	2.5	27.2	6,925	10,319	10.7	14.8
South Dakota.....	-	-	-	-	1,571	9,121	11.7	7.8
Tennessee.....	248	6,603	0.2	5.2	10,997	39,500	1.2	16.3
Texas.....	-	-	-	-	6,911	116,657	0.4	4.7
Utah.....	6,495	27,452	10.3	31.1	774	8,052	-0.3	1.8
Vermont.....	4,687	17,835	5.3	3.4	1,085	9,663	5.6	8.5
Virginia.....	39,052	155,235	3.9	18.0	3,353	48,771	0.8	9.6
Washington.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Virginia.....	4,998	22,182	2.4	5.4	1,320	22,131	-0.5	2.0
Wisconsin.....	60,869	281,263	2.5	12.2	12,346	52,364	0.9	4.3
Wyoming.....	-	-	-	-	1,355	6,383	-6.8	-25.2

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures. NA Not available. ¹The amounts show for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²New tax effective July 1, 1965. ³Gross collections; amount of refunds not available. ⁴New tax effective August 1, 1965. ⁵Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. ⁶Less than 0.05 percent.

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